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TAXPAYER'S GUIDE TO LOCAL PROPERTY TAX EXEMPTIONS

VETERANS

Clauses 22, 22A, 22B, 22C, 22D, 22E, 22F, 22H

The Department of Revenue (DOR) has created this fact sheet to provide general information about local property tax exemptions for veterans. **It is not designed to address all questions or issues and does not change any provision of the Massachusetts General Laws. To find out about the specific eligibility and application requirements in your city or town, you must contact your local board of assessors.** The DOR cannot determine your eligibility or give you legal advice. Property taxes are assessed and collected by cities and towns, not by the DOR. Under state law, only your board of assessors, as the local tax administrator, can decide whether you qualify for an exemption. If you disagree with its decision, you may appeal to the state Appellate Tax Board (or county commissioners if your county's government has not been abolished).

INTRODUCTION

Cities and towns may give property tax exemptions to some individuals as defined by state law. An exemption discharges the taxpayer from the legal obligation to pay all or a portion of the tax assessed for the fiscal year. Exemptions are found in various clauses of Massachusetts General Laws Chapter 59, Section 5 ([M.G.L. c. 59, § 5](#)).

Clauses 22, 22A, 22B, 22C, 22D, 22E, 22F and 22H provide exemptions to some veterans, their spouses who own the domicile and their surviving spouses, and some surviving parents and spouses of active duty military personnel who died during or due to military service.

APPLICATIONS	You must file an application for each fiscal year with the assessors in the city or town where your property is located. The application is due on April 1, or three months after the actual tax bills are mailed, whichever is later. <i>Filing on time is required. By law, the assessors may not waive this filing deadline, nor act on a late application, for any reason.</i> Filing an application does not entitle you to delay your tax payment.
DOCUMENTATION	You must provide the assessors with whatever information is reasonably required to establish eligibility. This information may include, but is not limited to: <ol style="list-style-type: none"> 1. Evidence of residency, ownership, domicile and occupancy. 2. Certification of a service-connected disability or death from the U.S. Department of Veterans Affairs (VA) or branch of U.S. military service from which discharged or in which served.

NUMBER OF EXEMPTIONS	With limited exceptions, you may only receive one exemption under M.G.L. c. 59, § 5 for each fiscal year. If you qualify for more than one, you will receive the one that provides the greatest benefit. You may receive an exemption and if qualified, defer all or a part of the balance of the reduced tax.
VETERAN	Veterans are individuals who served on active duty in the Armed Forces of the United States for certain time periods during peace or wartime eras and were discharged from military service. Their last discharge or release must have been under other than dishonorable conditions.
ELIGIBILITY REQUIREMENTS	You must satisfy tests relating to residency, domicile, ownership and service-connected disability or awards. You must meet <u>all</u> eligibility requirements as of July 1 of the tax year. (<i>The fiscal year of cities and towns begins July 1 and ends the following June 30.</i>) If you do not meet all requirements as of July 1, you <u>cannot</u> receive all or any portion of the exemption for that tax year.
RESIDENCY	Veterans must have (1) been domiciled in Massachusetts for at least 6 consecutive months before entering military service, <u>or</u> (2) lived in Massachusetts for at least 2 consecutive years before the tax year begins (or at least 1 consecutive year before the tax year begins, if the legislative body of your city or town has voted, subject to local charter, to accept this local option).
DOMICILE	You must occupy the property as your domicile. If you are a spouse of a veteran, you and the veteran must occupy the property as your domicile. Your domicile is where your principal and legal home is located, your family, social, civic and economic life is centered and you plan to return whenever you are away. You may have more than one residence, but only one domicile.
OWNERSHIP	<p>You must own the property.</p> <ol style="list-style-type: none"> 1. Your ownership interest must be worth at least an amount ranging from \$2,000 to \$10,000, depending on the exemption. You may own this interest solely, as a joint owner or as a tenant in common. 2. If you hold a life estate in the domicile, you are the owner. 3. If your domicile is held in a trust, you are the owner only if: <ol style="list-style-type: none"> a. You are a trustee or co-trustee of that trust, and b. You have a sufficient beneficial interest in the domicile. <p>If the legislative body of your city or town has voted, subject to local charter, to accept a local option, and you do not hold title to your domicile under a trust (or conservatorship or other fiduciary arrangement), you may still be considered the owner.</p>

EXEMPTION CREDIT	If the assessors decide you are eligible and grant an exemption, the amount granted is credited toward and reduces the tax assessed on your domicile for that fiscal year. You will only receive a refund if the entire tax for the year has already been paid at the time the exemption is granted.
SALE OF DOMICILE	If you are selling your domicile, you should make your attorney aware that you receive a property tax exemption that reduces the tax owed for the fiscal year. The sale is a private financial transaction and as a party, you are responsible for seeing that the exemption is properly credited at the closing, through escrow or other arrangements, when the parties make adjustments for local property taxes or charges. Your city or town is not responsible for seeing that you and the buyer allocate the property taxes so you get the benefit of the exemption.
WHO IS ELIGIBLE AND EXEMPTION AMOUNTS	
Clause 22 - \$400 \$520 in Arlington	<ol style="list-style-type: none"> 1. Veterans with a service-connected disability of 10% or more. 2. Veterans awarded the Purple Heart. 3. Surviving parents of military personnel who died in military service (Gold Star Parents). 4. Spouses (where the domicile is owned by the veteran's spouse), and surviving spouses (who have never remarried), of veterans entitled to exemption under Clause 22. 5. Surviving spouses (who have never remarried) of World War I veterans as long as their assets (whole worth), less any mortgage on the property, do not exceed \$20,000.
Clause 22A - \$750 \$975 in Arlington	<ol style="list-style-type: none"> 1. Veterans who (1) suffered in the line of duty the loss or permanent loss of use of one foot or one hand or one eye, or (2) received the Congressional Medal of Honor, Distinguished Service Cross, Navy Cross or Air Force Cross. 2. Prisoners of war. 3. Spouses (where veteran's spouse owns the domicile) or surviving spouses of veterans entitled to exemption under Clause 22A.
Clause 22B - \$1,250 \$1,625 in Arlington	<ol style="list-style-type: none"> 1. Veterans who suffered in the line of duty the loss or permanent loss of use of both feet, both hands or both eyes. 2. Spouses (where veteran's spouse owns the domicile) or surviving spouses of veterans entitled to exemption under Clause 22B.
Clause 22C - \$1,500 \$1,950 in Arlington	<ol style="list-style-type: none"> 1. Veterans who suffered total disability in the line of duty and received assistance in acquiring "specially adapted housing" which they own and occupy as their domicile. 2. Spouses (where veteran's spouse owns the domicile) or surviving spouses of veterans entitled to exemption under Clause 22C.

Clause 22D – Full	<p>Surviving spouses (who have never remarried) of (1) military personnel (including members of the National Guard on active duty) who went missing in action during active duty and are presumed to have died, or (2) military personnel (including members of the National Guard on active duty) or veterans who died as a proximate result of injuries sustained or illnesses contracted during active duty service.</p> <p>A surviving spouse must have lived in Massachusetts for at least 2 consecutive years before the tax year begins (or lived in Massachusetts for at least 1 consecutive year before the tax year begins, if the legislative body of your city or town has voted to accept this local option). If not, the deceased military or guard member or veteran had to have been domiciled in Massachusetts for at least 6 consecutive months before entering the service.</p>
Clause 22E - \$1,000 1,300 in Arlington	<ol style="list-style-type: none"> 1. Veterans who have a service-connected disability of 100%. 2. Spouses (where veteran's spouse owns the domicile) or surviving spouses of veterans entitled to exemption under Clause 22E.
Clause 22F – Full	<ol style="list-style-type: none"> 1. Veterans who are paraplegics, or have a 100% disability for service-connected blindness. 2. Spouses (where veteran's spouse owns the domicile) or surviving spouses of veterans entitled to exemption under Clause 22F.
Clause 22H - Full	<p>If the legislative body of your city or town has voted, subject to local charter, to accept Clause 22H, a local option, surviving parents or guardians of (1) military personnel (including members of the National Guard on active duty) who went missing in action during active duty and are presumed to have died, or (2) military personnel (including members of the National Guard on active duty) or veterans who died as a proximate result of injuries sustained or illnesses contracted during active duty service.</p> <p>A surviving parent or guardian must have lived in Massachusetts for at least 5 consecutive years before the tax year begins. If not, the deceased military or guard member or veteran had to have been domiciled in Massachusetts for at least 6 consecutive months before entering the service.</p>
<p>Clause 22A, 22B, 22C, 22E and 22F exemptions are prorated for a domicile greater than a single-family house. The exemption is the same percentage of the tax as the part of the house occupied by the veteran, or if deceased, the surviving spouse, for example, 50% if one unit of a two-family house is occupied by the veteran or surviving spouse.</p>	

APPEALS	
Appellate Tax Board	<p>The Appellate Tax Board (ATB) is an independent, quasi-judicial state board that hears taxpayer appeals from local assessors' decisions on property tax abatements and exemptions. If county government has not been abolished, appeals may be made to the county commissioners instead, but assessors may and usually do transfer those appeals to the ATB. ATB decisions may be appealed to the Appeals Court and, ultimately, to the Supreme Judicial Court.</p> <p>You can obtain the ATB's guide to the property tax appeal process from its website (www.mass.gov/atb) or by calling 617-727-3100.</p>
Appeal of Action of Assessors	<p>You have three months from the date of the assessors' decision on your exemption application to appeal to the ATB. This includes decisions to deny any exemption or to grant an exemption that provides a lesser benefit. If the application was deemed denied, your appeal must be filed within three months of the deemed denied date. As a general rule, if the real estate tax on your domicile is over \$5,000, you must also have paid all preliminary and actual tax installments on time for the ATB to hear your appeal.</p> <p>The assessors may grant the exemption or higher exemption in final settlement of your application during the three month period for filing an appeal. In that case, you do not have to have filed an appeal with the ATB. However, if a settlement is not reached and an exemption not granted during that period, you must have filed your appeal by the deadline. If not, the ATB cannot hear the appeal.</p>

ASSESSMENT AND EXEMPTION CALENDAR	
January 1	Property Tax Assessment Date for Next Fiscal Year
July 1	Fiscal Year Begins Real Estate Exemption Eligibility Date for Fiscal Year
October - December	Actual Tax Bills Mailed for Fiscal Year
November 1 (Semi-annual Payment Communities) February 1 (Quarterly Payment Communities)	1 st Actual Tax Installment Payment Due ¹
April 1, or 3 Calendar Months from Mailing of Actual Tax Bill if later	Personal Exemption Applications to Assessors Due ²
3 Calendar Months from Filing of Application (or Date of Written Extension Given by Taxpayer)	Assessors Grant or Deny Exemption Application Deemed Denied if Assessors Have Not Acted
3 Calendar Months from Assessors' Action on Application, or Deemed Denial of Application	Appeal to ATB Due

¹ Contact your assessors. The due date depends on the payment system used in your community and the date actual tax bills were mailed for fiscal year.

² Some assessors may accept applications before actual tax bills are mailed. If not, or your application is not approved, you must apply by this deadline to claim the exemption.



ARLINGTON
MASSACHUSETTS

OFFICE OF THE BOARD OF ASSESSORS
Robbins Memorial Town Hall
730 Massachusetts Ave. Arlington, MA 02476
P. 781.316.3050 email: assessors@town.arlington.ma.us
www.arlingtonma.gov

Veteran Exemption

Clause 22, 22A, 22B, 22C, 22D, 22E, 22F & 22H

Qualifications

- Applicant must own and occupy the property as domicile as of July 1, 2024
- Veteran must have been a Massachusetts resident for 6 months prior to entering service or have resided in Massachusetts for two years, prior to start of fiscal year.
- Properties held in Trust; applicant must be a trustee **and** have a beneficial interest.

Must meet at least one of the following:

- Veteran with a service-connected disability of at least 10%, **Clause 22**
- Veteran awarded the Purple Heart, **Clause 22**
- Gold Star Parents, **Clause 22**
- Spouse (where the domicile is owned by the veteran's spouse), or surviving spouse of veteran entitled to exemption under **Clause 22**
- Veteran who (1) suffered in the line of duty the loss or permanent loss of use of one foot or one hand or one eye, or (2) received the Congressional Medal of Honor, Distinguished Service Cross, Navy Cross or Air Force Cross, **Clause 22A**
- Prisoners of war, **Clause 22A**
- Veteran who suffered in the line of duty the loss or permanent loss of use of both feet, both hands or both eyes, **Clause 22B**
- Veteran who suffered total disability in the line of duty and received assistance in acquiring "specially adapted housing" which they own and occupy as their domicile, **Clause 22C**
- Gold Star Spouse, **Clause 22D**
 - See page 2 for residency requirements.
- Veteran with a service-connected disability of 100%, **Clause 22E**
- Veteran who are paraplegics or have a 100% disability for service-connected blindness, **Clause 22F**
- By local option, surviving parents or guardians of (1) military personnel (including members of the National Guard on active duty) who went missing in action during active duty and are presumed to have died, or (2) military personnel (including members of the National Guard on active duty) or veterans who died as a proximate result of injuries sustained or illnesses contracted during active-duty service, **Clause 22H**
 - See page 2 for residency requirements.

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Instructions

- A new application is required each year.
- The 2025 application filing deadline is **APRIL 1, 2025**. This deadline cannot be extended or waived by the Board of Assessors for any reason. **It is best to apply as early as possible.**
- ☐ New applicants must include a copy of discharge papers.
- ☐ Certification of a service-connected disability or death from the U.S. Department of Veterans Affairs or branch of U.S. military service from which discharged, or in which served.
 - Certification of Disability from U.S Dept of Veterans Affairs, is REQUIRED if;
 - Filing for the first time
 - Veteran's rating is 100%
 - Veteran's rating has changed
 - Filing for the first time under a different clause
- ☐ If your home is held in a Trust, please provide a copy of the most current Trust document and amendments, including any schedules. **(If you have not previously provided them).**
- ☐ Be sure to sign and date you application.
- ☐ Submit your application to the Office of the Board of Assessors by mail, drop box (located in parking lot adjacent to Town Hall) or in person. You will be contacted by mail if additional documentation is required.

Residency Requirements for Clause 22D- Gold Star Spouse

A surviving spouse must have lived in Massachusetts for at least 2 consecutive years before the tax year begins. If not, the deceased military or guard member or veteran had to have been domiciled in Massachusetts for at least 6 consecutive months before entering the service.

Residency Requirements for Clause 22H- Gold Star Parents/Guardians

A surviving parent or guardian must have lived in Massachusetts for at least 5 consecutive years before the tax year begins.

If not, the deceased military or guard member or veteran had to have been domiciled in Massachusetts for at least 6 consecutive months before entering the service.



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Veteran
2025 APPLICATION FOR STATUTORY EXEMPTION
Clause 22 M.G.L Chapter 59 § 5
This application is not open to public inspection.

FILING PROCEDURE- See instructions

The 2025 filing deadline is April 1, 2025

It is best to file as early as possible, even if you do not have all the required documentation.
You will be contacted by mail regarding any additional documentation needed to process your application.
The deadline cannot be extended or waived by the Board of Assessors for any reason.
Applications received after April 1, 2025, will be deemed denied.

APPLICANT INFORMATION

Include applicant, spouse, co-owner(s) of the home as of July 1, 2024

Name First, Middle Initial, Last		Relationship to Applicant	Marital Status	
		APPLICANT		
Applicant Address As of July 1, 2024	Street Address	Town	State	Zip Code
Applicant Contact Information	Home Phone	Mobile Phone	E-mail Address	

Contact Person, other than above (optional)			
	I give my permission to release information to the above-named individual	Relationship	Phone Number of Contact Person

EXEMPTION STATUS: Check only ONE option & complete corresponding section.

<input type="checkbox"/>	VETERAN		
<input type="checkbox"/>	SURVIVING SPOUSE of VETERAN or SERVICE MEMBER	Deceased Veteran's or Service member's Name Have you remarried? YES NO	Date of Death When applying for the first time, attach a copy of death certificate. If yes, date of remarriage
<input type="checkbox"/>	SURVIVING PARENT(S) of SERVICEMEMBER	Deceased Service member's Name	Date of Death When applying for the first time, attach copy of death certificate.
<input type="checkbox"/>	VETERAN'S SPOUSE	Veteran's Name _____ Was the property the veteran's domicile as of July 1, 2024? YES <input type="checkbox"/> NO <input type="checkbox"/>	

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EXEMPTION STATUS, continuedIs the ownership of the property in a trust as of July 1, 2024? YES ☐ NO ☐

If yes, please include Declaration of Trust and all schedules, unless you previously provided them.

Have you applied for or been granted a real estate exemption in any other city or town, in Massachusetts or any other State, for this year? YES ☐ NO ☐

If yes, Name of City/Town & State

\$

Amount exempted

↓ ANSWER ALL QUESTIONS BELOW ↓

If yes to either of the next 2 questions and if first year of application, attach documentation from U.S. Department of Veterans Affairs, branch of service

- Is the Service Member or National Guard member missing in action and presumed dead? Yes ☐ No ☐
- Was the proximate cause of the Veteran's, Service member's or National Guard member's death due to an active-duty injury or illness? Yes ☐ No ☐ Not Applicable ☐

If yes to next questions and first year of application, attach documentation from U.S. Dept. of Veterans Affairs or branch of service.

- Has the Service Member or Veteran ever been a prisoner of war? Yes ☐ No ☐

If yes to the next question and first year of application, attach Certificate of Disability from U.S. Dept. of Veterans Affairs or branch of service.

- Does/ Did the Veteran have service-connected **blindness** rating of 100%? Yes ☐ No ☐

If yes to any of the next 3 questions and if first year of application, attach Certificate of Disability from U.S. Dept. of Veterans Affairs or branch of service.

- Does/ Did the Veteran have a service-connected disability? Yes ☐ No ☐ Indicate % of Disability _____

➤ Certificate of Disability from Veterans Affairs is **REQUIRED** each year if rating is, 100% or has changed since last year. ⬅

- Has/ Had the Veteran acquired "specially adapted housing"? Yes ☐ No ☐
- Is/ Was the Veteran a paraplegic? Yes ☐ No ☐

Are you a first-time applicant? YES If YES, please complete section below.

NO If NO, please skip section below and go to signature.

Date Enlisted/ Inducted _____ Date Discharged _____

Type of Discharge _____ *When applying for the first time, attach copy of discharge papers

Military Decorations or Awards _____

Did the veteran/ service/ national guard member live in Massachusetts for at least 6 months before entering the service?

Yes ☐ No ☐ If no, list places and dates where veteran or member lived during the last 3 years or if deceased, the 3 years prior to death.

Address

Dates

Continue to next page ➔

SIGNATURE. Sign to complete the application

This application has been prepared and examined by me. Under the pains and penalties of perjury, I declare that to the best of my knowledge and belief, this application and all accompanying documents and statements are true, correct, and complete. I also understand that failure to cooperate with any review of my eligibility may cause the application to be denied.

Applicant Signature_____
Date_____
Spouse/Co-Owner Signature (if living in the home)_____
Date_____
Completed on behalf of Applicant by_____
Relationship_____
Signature_____
Date**TAXPAYER INFORMATION ABOUT PERSONAL EXEMPTIONS**

PERSONAL EXEMPTIONS. You may be eligible to reduce all or a portion of the taxes assessed on your domicile if you meet the qualifications for one of the personal exemptions allowed under Massachusetts law. Qualifications vary, but generally relate to age, ownership, residency, disability, income, or assets.

You may be eligible for an exemption if you fall into any of these categories:

- Legally blind person
- Veteran with a service-connected disability
- Surviving spouse of service member, national guard member or veteran who died from active-duty injury or illness
- Surviving spouse
- Minor child of a deceased parent
- Senior citizen aged 70 and older (65 and older by local option)

Please note only one of the exemptions above are allowed each year, choose the one that provides the maximum benefit for you. Any of the above may be combined with Senior property tax deferral and/or Community Preservation Act (CPA) Surcharge Exemption.

More detailed information about the qualifications for each exemption may be obtained from your Board of Assessors.

WHO MAY FILE AN APPLICATION. You may file an application if you meet all qualifications for a personal exemption as of July 1. You may also apply if you are the personal representative of the estate, or trustee under the will, of a person who qualified for a personal exemption on July 1.

WHEN AND WHERE APPLICATION MUST BE FILED. Your application must be filed with the Assessors' Office on or before April 1, or 3 months after the actual tax bills were mailed for the fiscal year, whichever is later. An application is filed when (1) received by the Assessors' Office on or before the filing deadline, or (2) mailed by United States mail, first class postage prepaid, to the proper address of the Assessors' Office, on or before the filing deadline, as shown by a postmark made by the United States Postal Service. This deadline cannot be extended or waived by the Board of Assessors or any staff of the Assessors' Office, for any reason. If your application is not timely filed, you lose all rights to an exemption and the Assessors cannot by law grant you one.

PAYMENT OF TAX. Filing an application does not stay the collection of your taxes. In some cases, you must pay all preliminary and actual installments of the tax when due to appeal the Board of Assessors' disposition of your application. Failure to pay the tax when due may also subject you to interest charges and collection action. To avoid any loss of rights or additional charges, you should pay the tax as assessed. If an exemption is granted and you have paid the entire year's tax, you will receive a refund of any overpayment.

ASSESSORS DECISION. Upon applying for an exemption, you may be required to provide the Board of Assessors with further information and supporting documentation to establish your eligibility. The Board of Assessors has 3 months from the date your application is filed to act on it unless you agree in writing before that period expires to extend it for a specific time. If the Board of Assessors do not act on your application within the original or extended period, it is deemed denied. You will be notified in writing whether and exemption has been granted or denied.

APPEAL. You may appeal the disposition of your application to the Appellate Tax Board, or if applicable, the County Commissioners. The appeal must be filed within 3 months of the date the Board of Assessors acted on your application, or the date your application was deemed denied, whichever is applicable. The disposition notice will provide you with further information about the appeal procedure and deadline.